



THE NAGALAND GAZETTE

PUBLISHED BY AUTHORITY
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No.06 Kohima, Wednesday, June 30, 2021

Bhadrapada 9, 1943 (Saka)

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PART-I**NOTIFICATION****Dated Kohima, the 5th May 2021.**

NO.COP-1/24/92(Pt):: In the interest of public service, the Governor of Nagaland is pleased to allow officiating promotion of the following **SRCS to that of ARCS in the pay Matrix level 14 from the date of taking over charge** as per details shown below:

Sl No	Name	Promoted against the vacancy of
1	Bharati Chhinal	Cadre review
2	Imtionen	Pheluho Tase, ARCS expired
3	Mapusosang Ao	Chume Chang, ARCS promoted
4	Talikala Jamir	Lioknungsang, ARCS promoted
5	Imtila	R.Bendang, ARCS promoted
6	Megolhoukho Kehie	Imnanukshi, ARCS promoted
7	Asasola Longkumer	Rokovisa Chase, ARCS promoted
8	Kenilo Khing	Bokato Hesso, ARCS promoted

2. This has the approval of the P & AR Department vide their U.O.No.100 dated 05.05.2021.
3. The officiating promotions are subject to placement before the DPC within three months for subsequent regularisation.
4. The officers will remain in their respective place of posting till further orders.

Sd/-

IKIEPWANG

Under Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohimam, the 28th May 2021.**

No.PLN-36/2003(Pt):: In supersession of all earlier Notifications, the Governor of Nagaland is pleased to appoint the following Members of Nagaland Legislative Assembly (MLAs) as Chairman of Sub-Divisional District Planning & Development Boards (SDPDBs) as given below with immediate effect:

Sl. No	Name of the SDPDBs	Chairman, SDPDB 2021-22
1	Mangkolemba	Dr. Longrineken
2	Tobu	Shri. N. Bangkao Konyak
3	Tseminyu	Shri. R. Khing
4	Pughoboto	Shri. Y. Vikheho Swu

The Notification No. PLN-36/2003(Pt) dated 17th February 2012 will govern the role, functions and responsibilities of the Chairman, Sub-Divisional Planning & Development Board (SDPDB) and that of the SDPDBs.

Sd/-

T. AKYUBA SANGTAM
Joint Development Commissioner

NOTIFICATION**Dated Kohima, the 24th June 2021.**

NO.I&C/ESTT/01/2020/27:: In the interest of public service, the deputation services of the following Production Managers under Industries & Commerce Department are hereby extended for a period of 1 (one) year with effect from 5/6/2021 to 5/6/2022 on the following terms and conditions:-

1. **Shri. Hokishe K. Zhimomi**, Production Manager (on deputation from School Education Department)
 2. **Shri. Longkham Phom**, Production Manager (on deputation from PWD Department)
 3. **Shri Kanato Sema, Production Manager** (on deputation from School Education Department)
- Period of Deputation : the period of extension of deputation service will be for 1 (one) year which may be extended. However, the department reserves the right to revert the officer back before the completion of his tenure by giving one month's pay in lieu of one month's notice/ with one month notice.
 - Scale of Pay : He will draw the pay scale of Production Manager plus all other allowances of his present scale.
 - Other Facilities : He will enjoy all other facilities as admissible to the officers on deputation without any deputation allowance while in the station.

Sd/-**IMSUTOLA**

Under Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 25th June 2021.**

No.DSE/SCERT/ESTT-1/2014/262:: In partial modification of this Department's Notification of even number dated 13th July, 2020, the effective date of promotion in respect of Shri N. Woshamo, Research Associate to the post of Reader under the Directorate of SCERT shall be as below: -

1. From Research Associate to Reader in the Level 14 of the Pay Matrix (Rs 57,400-1,81,600)

Sl. No	Name	Against Vacancy	Effective date of promotion
1	Shri N. Woshamo	Vice promotion vacancy of Smti. Moanungla	20.07.2016

2. This is in pursuance to the condition down laid under Para 3 of this Department's Notification of even No dated 20th July, 2016 and to ensure that the seniority of Shri N. Woshamo is placed above his junior officers in the grade of Reader.
3. Other terms and conditions remain the same.
4. This issues with the approval of the P&AR Department vide U.O No 135 dated 17/06/2021

Sd/-**THEJANGUSANO SAVINO**

Deputy Secretary to the Government of Nagaland.

PART-IIA**NOTIFICATION****Dated Kohima, the 04th May 2020.**

NO. TPT/MV-1/98(Pt)/131:: In continuation to this Department's Notification No. TPT/MV/01/2020 dated 17.09.2020, the Governor of Nagaland is pleased to notify the letters "GA" as prefix letters for registration of Agricultural Tractors which falls under Non-Transport Category in the State. After "GA" is exhausted, it may be followed by "GB", "GC", "GD"... till "GZ".

Sd/-**RENBEMO KITHAN**

Under Secretary to the Govt. of Nagaland.

ORDER**Dated Kohima, the 4th May 2021.**

NO.DoWR/ESTT/RO-40/2019/511:: In terms of section 3(1) and section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, Vide Government of Nagaland, P&AR Department Notification No. AR – 3/GEN-174/2007 (pt) dated 07.08.2009, the Governor of Nagaland is pleased to release the following officer as per the details seen below:

Sl. No	Name & Designation	Date of birth	Date of entry into Government service	Present posting	Date of release from Government service on completion of 35 years of service.
1.	Shri. Puigwam Khate, HA(Sr),	23-09-1963	13-05-1986	EE, Jalukie	31-05-2021

Sd/-**SELICHUM THONGTSAR**

Joint Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 19th May, 2021.**

NO.TPT/NST/ESTT-4/16(Pt): In continuation of this Department letter NO.TPT/NST/ESTT-4/16 dated 12.05.2017 the Governor of Nagaland is pleased to accord *ex post facto* approval for overstayed period of deputation in the post of Station Superintendent Class -II Gazetted under Nagaland State Transport Department in the PB-2, Rs.9300-34,800,GP-Rs.4400/- Pay Matrx-11 w.e.f 16.05.2019 to 15.05.2021 in respect of Shri.Toalong Konyak, Station Superintendent, NST Mon.

On completion of his deputation period, the incumbent Shri.Toalong Konyak, Station Superintendent, NST Mon is hereby released from the post of Station Superintendent, NST Department and revert back to his parent Department i.e School Education Department, Nagaland, w.e.f 16.05.2021.

This has the approval of the Hon'ble Minister, Transport, Nagaland.

Sd/-**A.ROBIN LOTHA**

Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 24th June, 2021.**

NO.FIN/LOT-06/2006 (Pt)/54: In terms of sub-section 3 (1) and section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009 and in terms of Government of Nagaland, P&AR Department's notification No. AR-3/Gen-174/2007 (Pt) dated 7th Aug. 2009, the under mentioned officer serving under the establishment of Directorate, Nagaland State Lotteries, whose particulars are mentioned below is hereby released on retirement on superannuation w.e.f. 31/07/2021.

Sl. No.	Name	Designation	DoB	Date of joining Govt. Service	Date of completion of 35 yrs of service	Date of release on attaining the age of 35yrs of service	Remarks
1	2	3	4	5	6	7	8
1.	Smti Emilo Ovung	Registrar	02/02/1968	14/07/1987	14/07/2021	31/07/2021	

2. On the strength of this order, the processing of pension papers in respect of the above officer may be initiated by the controlling Department well ahead of the retirement date, and in any case, not later than 2 (two) months prior to the date of retirement.

Sd/-

ZANBENI ODYUO

Deputy Secretary to the Government of Nagaland.

NOTIFICATION**Dated Kohima, the 24th June, 2021.**

NO.FIN/LOT-06/2006 (Pt)/55:: In terms of sub-section 3 (1) and section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009 and in terms of Government of Nagaland, P&AR Department's notification No. AR-3/Gen-174/2007 (Pt) dated 7th Aug. 2009, the under mentioned officer serving under the establishment of Directorate, Nagaland State Lotteries, whose particulars are mentioned below is hereby released on retirement on superannuation w.e.f. 31/07/2021.

Sl. No.	Name	Designation	DoB	Date of joining Govt. Service	Date of completion of 35 yrs of service	Date of release on attaining the age of 35yrs of service	Remarks
1	2	3	4	5	6	7	8
1.	Shri W. Libemo Lotha	Superintendent	06/03/1962	14/07/1987	14/07/2021	31/07/2021	

2. On the strength of this order, the processing of pension papers in respect of the above officer may be initiated by the controlling Department well ahead of the retirement date, and in any case, not later than 2 (two) months prior to the date of retirement.

Sd/-

ZANBENI ODYUO

Deputy Secretary to the Government of Nagaland.



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 46 Kohima

Tuesday, May 18, 2021

Vaisakha 28, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II) /60

Dated Kohima, the 18th May 2021

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement. - (1) These rules may be called the Nagaland Goods and Services Tax (Fifty Fifth Amendment) Rules, 2021.

(2) They shall come into force on the date of issue of this Notification.

2. In the Nagaland Goods and Services Tax Rules, 2017, -

(i) in rule 23, in sub-rule (1), after the words "date of the service of the order of cancellation of registration", the words and figures "or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30," shall be inserted;

(ii) in rule 90, -

(a) in sub-rule (3), the following proviso shall be inserted, -

"Provided that the time period, from the date of filing of the refund claim in **FORM GSTRFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.";

(b) after sub-rule (4), the following sub-rules shall be inserted, namely: -

"(5) The applicant may, at any time before issuance of provisional refund sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in

FORM GST RFD-08, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.”;

(iii) in rule 92, -

(a) in sub-rule (1), the proviso shall be omitted;

(b) in sub-rule (2), -

(i) for the word and letter “Part B”, the word and letter “Part A” shall be substituted;

(ii) the following proviso shall be inserted, namely: -

“Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD- 07.**;”

(iv) in rule 96, -

(a) in sub-rule (6), for the word and letter “Part B”, the word and letter “Part A” shall be substituted;

(b) in sub-rule (7), for the words, letters and figures, “after passing an order in **FORM GSTRFD-06**”, the words, letters and figures, “by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**” shall be substituted;

(v) in **FORM GST REG-21**, under the sub-heading “Instructions for submission of application for revocation of cancellation of registration”, in the first bullet point “after the words “date of service of the order of cancellation of registration”, the words and figures “or within such time period as extended by the Additional Commissioner or the Joint Commissioner or Commissioner, as the case may be, in exercise of the powers provided under proviso to subsection (1) of section 30,” shall be inserted;

Part-B**Order for release of withheld refund**

This has reference to your refund application dated against which the payment of refund amount sanctioned vide order dated was withheld by this office order dated. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld in RFD-07 A	<Auto-populated>
6	Amount Released	
7	Amount to be Paid	

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address: ";

(viii) after **FORM GST RFD-01 B**, the following **FORM** shall be inserted, namely: -

“FORM GST RFD-01 W
[Refer Rule 90(5)]
Application for Withdrawal of Refund Application

1. ARN:

2. GSTIN:

3. Name of Business (Legal):

4. Trade Name, if any:

5. Tax Period:

6. Amount of Refund Claimed:

7. Grounds for Withdrawing Refund Claim:

(vi) in rule 138E, for the words “in respect of a registered person, whether as a supplier or a recipient, who,—” the words „in respect of any outward movement of goods of a registered person, who,—” shall be substituted.

(vii) for **FORM GST RFD-07**, the following **FORM** shall be substituted, namely: -

“FORM GST RFD-07
[See rules 92(2) & 96(6)]

Reference No.

Date:<DD/MM/YYYY

To

_____ (GSTIN/UIN/Temp. ID)
_____ (Name)
_____ (Address)
_____ (ARN)

Part-A

Order for withholding the refund

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10) / (11) of section 54 of the CGST Act, 2017. The reasons for withholding are given as under:

S. No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld	
6	Reasons for withholding (More than one reason can be selected)	<ul style="list-style-type: none"> <input type="radio"/> Recoverable dues not paid <input type="radio"/> In view of sub-section 11 of Section 54 <input type="radio"/> On account of fraud (s) of serious nature <input type="radio"/> Others, (specify)
7	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed records)

- i. Filed the refund application by mistake
- ii. Filed Refund Application under wrong category
- iii. Wrong details mentioned in the refund application
- iv. Others (Please Specify)

8. Declaration: I/We hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature of Authorised Signatory

Date:

Name

Designation/ Status”

Sd/-
TALIREMBA
Officer on Special Duty (Finance)



Registration No. NE/RN -646

THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 47 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/61 :: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)"V", dated the 6th July 2017, namely:—

In the said notification, in the first paragraph, in the first proviso,—

- (i) for the words, lettersand figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table,forserial number 4, 5, 6 and 7,the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March 2021, April 2021 and May 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May 2021
6.	Taxpayers having an	Nil for the first 15 days from the	March 2021

	aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to subsection (1) of section 39	due date, 9 per cent for the next 45 days, and 18 per cent thereafter Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	
7.	Taxpayers who are liable to furnish the return as specified under subsection (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	April 2021 May 2021 Quarter ending March 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of May 2021.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 48 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/62:: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/14 dated the 31st December 2018, namely:—

In the said notification,—

(i) in the eighth proviso, with effect from the 20th day of May 2021, for the Table, the following Table shall be substituted, namely:—

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March 2021, April 2021 and May 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March 2021	Sixty days from the due date of furnishing return
		April 2021	Forty-five days from the due date of furnishing return
		May 2021	Thirty days from the due date of furnishing return

3	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	January-March 2021	Sixty days from the due date of furnishing return.”;
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(ii) after the eighth proviso, the following provisos shall be inserted, namely:—

“Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July 2017 to April 2021, by the due date but furnish the said return between the period from the 1st day of June 2021 to the 31st day of August 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July 2017 to April 2021, by the due date but furnish the said return between the period from the 1st day of June 2021 to the 31st day of August 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June 2021 onwards or quarter ending June 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:—

Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons whose total amount of central tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees

3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees”.
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Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 49 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/63:: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)/44 dated the 25th January 2018, namely:—

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely:—

Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 50 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/64:: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)/20 dated the 29th December 2017, namely:—

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 51 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/65:: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 52 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/66:: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Nagaland Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/65 dated the 21st March 2020, namely:—

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 53 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/67:: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by section 168A of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/53 dated the 1st May 2021, namely:—

In the said notification, in the first paragraph,—

(i) in clause (i),—

- a. for the figures, letters and words “30th day of May 2021”, the figures, letters and words “29th day of June 2021” shall be substituted;
- b. for the figures, letters and words “31st day of May 2021”, the figures, letters and words “30th day of June 2021” shall be substituted;

(ii) in proviso to clause (i), —

- a. for the figures, letters and words “31st day of May 2021”, the figures, letters and words “30th day of June 2021” shall be substituted;
- b. for the figures, letters and words “15th day of June 2021”, the figures, letters and words “15th day of July 2021” shall be substituted;

(iii) in clause (ii),—

- a. for the figures, letters and words “30th day of May 2021”, the figures, letters and words “29th day of June 2021” shall be substituted;
- b. for the figures, letters and words “31st day of May 2021”, the figures, letters and words “30th day of June 2021” shall be substituted.

2. This notification shall come into force with effect from the 30th day of May 2021.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 54 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/68:: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/123 dated the 23rd April 2019, namely:—

In the said notification, in the third paragraph, in the second proviso, for the figures, letters and words “31st day of May 2021”, the figures, letters and words “31st day of July 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May 2021.

**Sd/-
TALIREMBA
Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 55 Kohima

Tuesday, June 1, 2021

Jyaishtha 11, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt.II)(Vol.II)/69:: Dated Kohima, the 1st June 2021.

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely:—

1. Short title and commencement. -(1) These rules may be called the Nagaland Goods and Services Tax (Fifty Sixth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue of this notification.

2. In the Nagaland Goods and Services Tax Rules, 2017,—

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May 2021, for the figures, letters and words “31st day of May 2021”, the figures, letters and words “31st day of August 2021” shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that such condition shall apply cumulatively for the period April, May, and June 2021 and the return in **FORM GSTR-3B** for the tax period June 2021 or quarter ending June 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that a registered person may furnish such details, for the month of May 2021, using IFF from the 1st day of June 2021 till the 28th day of June 2021.”.

Sd/-

TALIREMBA

Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 56 Kohima

Wednesday, June 2, 2021

Jyaishtha 12, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.III)/70::

Dated Kohima, the 2nd June 2021.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)"D" dated the 30th June 2017, namely:-

In the said notification, -

- (a) in Schedule I - 2.5%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted;
 - (b) after Schedule I, in List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-
"(231). Diethylcarbamazine".
2. This notification shall come into force on the 2nd day of June 2021.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 57 Kohima

Wednesday, June 2, 2021

Jyaishtha 12, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/71:: Dated Kohima, the 2nd June 2021.

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)“N” dated the 30th June 2017, namely:-

In the said notification, in the Table, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.”;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely-

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	–”

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June 2021.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 58 Kohima

Wednesday, June 2, 2021

Jyaishtha 12, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/72:: Dated Kohima, the 2nd June 2021.

In exercise of the powers conferred by section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/114 dated the 29th March 2019—

In the said notification, in the first paragraph,-

- (a) for the words “in whose case the liability to”, the words “who shall” shall be substituted;
- (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June 2021.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 59 Kohima

Wednesday, June 2, 2021

Jyaishtha 12, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/74:: Dated Kohima, the 14th June 2021.

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)“N” dated the 30th June 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“Provided that during the period beginning from the 14th June 2021 and ending with the 30th September 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 60 Kohima

Monday, June 14, 2021

Jyaishtha 24, 1943 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08(Pt-1)(VoLII)/75:: Dated Kohima, the 14th June 2021.

In exercise of the powers conferred by sub-section (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as "the said Act"), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the state tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

Table

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	2804	Medical Grade Oxygen	2.5%
2	30	Tocilizumab	Nil
3	30	Amphotericin B	Nil
4	30	Remdesvir	2.5%
5	30	Heparin (anti-coagulant)	2.5%
6	3002 or 3822	Covid-19 testing kits	2.5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D-Dimer, CRP (C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	2.5%
8	3804 94	Hand Sanitizer	2.5%
9	6506 99 00	Helmets for use with non-invasive ventilation	2.5%
10	8417 or 8514	Gas / Electric / other furnaces for crematorium	2.5%
11	9018 19 or 9804	Pulse Oximeter	2.5%
12	9018	High flow nasal canula device	2.5%
13	9019 20 or 9804	Oxygen Concentrator/ generator	2.5%

14	9018 or 9019	Ventilators	2.5%
15	9019	BiPAP Machine	2.5%
16	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	2.5%
17	9025	Temperature check equipment	2.5%
18	8702 or 8703	Ambulance	6%

2. This notification shall remain in force upto and inclusive of the 30th September 2021.

Sd/-
TALIREMBA
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 61 Kohima

Tuesday, June 15, 2021

Jyaishtha 25, 1943 (Saka)

CORRIGENDUM

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/76:: Dated Kohima, the 15th June 2021.

In the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/75 dated the 14th June 2021, at page 1, in the Table, against Sl. No. 8, in column (2), for “3804 94”, read “3808 94”.

Sd/-
TALIREMBA
Officer on Special Duty, Finance

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